

Status: Point in time view as at 31/12/2020.

Changes to legislation: There are currently no known outstanding effects for the Taxation (Cross-border Trade) Act 2018, Paragraph 43. (See end of Document for details)

SCHEDULES

SCHEDULE 7

IMPORT DUTY: CONSEQUENTIAL AMENDMENTS

PART 2

AMENDMENTS OF CEMA 1979

- 43 (1) Section 49 (forfeiture of goods improperly imported) is amended as follows.
- (2) In subsection (1)—
- (a) in paragraph (a)—
- (i) in the opening words, for “Acts 1979, any imported goods, being goods chargeable on” substitute “ Acts 1979 or by or under the Taxation (Cross-border Trade) Act 2018, any imported goods, being goods chargeable by reference to ”,
- (ii) for sub-paragraph (iii) substitute—
- “(iii) unloaded from any other vehicle which has entered the United Kingdom, or”, and
- (iii) in sub-paragraph (iv), for “transit shed” substitute “ temporary storage facility or any place specified by an officer of Revenue and Customs under Part 1 of the Taxation (Cross-border Trade) Act 2018 as a place where the goods are required to be kept ”,
- (b) in paragraph (c), for “any vehicle” substitute “ any other vehicle ”, and
- (c) for paragraph (e) substitute—
- “(e) any goods are found, whether before or after being released to or discharged from a Customs procedure, not to correspond with any information provided under Part 1 of the Taxation (Cross-border Trade) Act 2018;”.
- (3) In subsection (2), for paragraphs (a) to (c) substitute—
- “(a) declared as intended for exportation in the same vehicle,
- (b) declared for a transit procedure or a storage procedure, or
- (c) are otherwise to be warehoused for exportation or for use as stores,”.

Commencement Information

I1 Sch. 7 para. 43 in force for specified purposes at 13.9.2018, see s. 57(1)(a)

I2 Sch. 7 para. 43 in force at 31.12.2020 in so far as not already in force by [S.I. 2020/1642](#), [reg. 4\(a\)](#)

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